1948.

File No. Prize Competition II/48

Legal DEPARTMENT

B BRANCH

Subject:—

Rules and Notifications under the

Bombay Lotteries and prize competition

Control and tax Act, 1948

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Std. Socts. Slip 14 B a.

512-B

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Sr. No.	Compilation No	Subject	Pages
		Rules & Notification under the Bombay Lotteries and Prize Competition Central and Tax Act, 1948	
1.	O.No.11351 18-12-48	Sec. 2(1)(d) -- Exclusion of those prize competitions to which people in the Province may be subscribing but which are held outside the Province	1-3
2.	H.D. Notification from No.323/4-X 30-11-48	Sec. 1 (3) Notification under	5 not copied

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Under the definition of "prize competition" given in section 2(1)(d) the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom.LIV of 1948) the prize competitions contained in newspapers printed and published outside the Province are specifically excluded.

2. It may be pointed out that section 2(1) (d) of the new Act is based on and is similar to section 2(2) of the Bombay Prize Competition Tax Act, 1939, (Bom XI of, 1939) During the Debates on the Prize Competition Tax Bill of 1939 suggestions were made both in the Bombay Legislative Assembly and Council that the scope of the Bill shouldbe extended to prize competitions promoted outside the Province. The Honourable Mr. A.B. Latthe, Finance Minister, in reply to the debate in the Assembly on 20th April 1939 said "It will lead to numberless difficulties. The arrangement that we are really contemplating by this Bill is that though some people in Bombay subscribe to competitions outside, we do not seek to tax them because the competition is being held outside and similarly there should be no objection to our taxing people from outside who may subscribe to competitions in our Province. The Honourable Member Mr. Jhabvala will realise the difficulty of our taxing all those people who subscribe to competitions outside our own Province. It will be very difficult to find out the people in our Province who subscribe to prize competitions in Calcutta or in Madras or in other places. They will have to keep separate accounts of people who subscribe to prize competition outside Bombay. As a matter of fact, we have no jurisdiction to require that those newspapers which may be holding competitions outside our Province should keep separate accounts and so on" (Pages 3244 and 3245 of B.L.A. Debates, Volume 5 Part II, March-April 1939). In his speech at the first reading of the Bill in the Council on 22nd April 1939 the Honourable

Minister stated that "The Scheme of the Bill is very simple. We exclude those prize competitions to which people in the Province may be subscribing but which are held outside the Province. We confine ourselves to the competitions which are held in the Province by newspapers and other promoters who hold these competitions" (page 579 of B.L.C. Debates, Volume 6, February- April 1939).

3. It will thus appear that the intention all along had been to exclude the prize competitions contained in newspapers printed and published outside the Province.

Sd/- J.R. Dhurandhar
14/2/
Additional Secretary to Government.

cc..

U.R. to H.D. No. 11851 dated the 14th December 1948.

Mjr/19/5
4 C.